



NEWS RELEASE

OFFICE OF THE UNITED STATES ATTORNEY
WESTERN DISTRICT OF MISSOURI

TODD P. GRAVES

Contact Don Ledford, Public Affairs • (816) 426-4220 • 400 East Ninth Street, Room 5510 • Kansas City, MO 64106

www.usdoj.gov/usao/mow

DECEMBER 15, 2004
FOR IMMEDIATE RELEASE

LEE'S SUMMIT DENTIST INDICTED FOR FAILURE TO PAY TAXES

KANSAS CITY, Mo. – Todd P. Graves, United States Attorney for the Western District of Missouri, announced that a Lee's Summit, Mo., man with a dental practice at two Kansas City, Mo., locations was indicted by a federal grand jury today for failing to file tax returns and failing to pay employee withholding taxes.

Artis Lee Clark, 53, of Lee's Summit, was charged in a 17-count indictment returned by a federal grand jury in Kansas City. **Clark** owns his own dental practice at 616 E. 63rd St.

Four counts of the federal indictment allege that **Clark** failed to file income tax returns from 1998 to 2001. According to the federal indictment, **Clark** received a gross income over that four-year period ranging from \$168,503 to \$213,122 per year.

Thirteen counts of the federal indictment allege that **Clark**, who was conducting a dental practice as a sole proprietorship, deducted and collected from the total taxable wages of his employees federal income taxes, Social Security (Federal Insurance Contributions Act) taxes, and Medicare taxes, but failed to truthfully account for those taxes or to pay the taxes over to the Internal Revenue Service. The indictment alleges that, from the fourth quarter of 1998 through all four quarters of 1999, 2000 and 2001, **Clark** collected amounts ranging from \$2,037 to \$4,501 per quarter.

Graves cautioned that the charges contained in the indictment are simply accusations, and not evidence of guilt. Evidence supporting the charges must be presented to a federal trial jury, whose duty is to determine guilt or innocence.

This case is being prosecuted by Assistant U.S. Attorney D. Michael Green. It was investigated by the Internal Revenue Service-Criminal Investigations.

This news release, as well as additional information about the office of the United States Attorney for the Western District of Missouri, is available on-line at

www.usdoj.gov/usao/mow